

COUNTY OF CHESTERFIELD, VIRGINIA
Discretely Presented Component Unit - School Board
Combining Balance Sheet
All Fund Types and Account Groups
June 30, 2001

Exhibit H-1

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>				<u>Account Groups</u>			<u>Totals</u>
			<u>Pension Trust</u>	<u>Expendable Trust</u>		<u>Agency</u>				
	<u>School</u>	<u>School</u>	<u>Early</u>	<u>Keith</u>	<u>Pat Pagels</u>		<u>General</u>	<u>General</u>		
	<u>Operating</u>	<u>Capital</u>	<u>Retirement</u>	<u>Jonas</u>	<u>Educational</u>	<u>School</u>	<u>Fixed</u>	<u>Long-term</u>		
		<u>Projects</u>	<u>Incentive</u>	<u>Memorial</u>	<u>Memorial</u>	<u>Activity</u>	<u>Assets</u>	<u>Obligations</u>		
			<u>Plan</u>							
ASSETS AND OTHER DEBIT										
Assets:										
Cash and cash equivalents	\$ 7,173,345	\$ 3,026,490	\$ -	\$ 8,778	\$ 411	\$ 3,540,429	\$ -	\$ -	\$	13,749,453
Investments	-	56,750,856	-	-	-	-	-	-	-	56,750,856
Accounts receivable	171,700	-	-	-	-	-	-	-	-	171,700
Due from primary government	33,263,972	-	-	-	-	-	-	-	-	33,263,972
Due from other governments	5,263,496	-	-	-	-	-	-	-	-	5,263,496
Inventories	659,986	-	-	-	-	-	-	-	-	659,986
Restricted assets:										
Cash, cash equivalents and investments with trustee	-	-	8,435,318	-	-	-	-	-	-	8,435,318
Accrued interest receivable	-	-	3,789	-	-	-	-	-	-	3,789
Property, plant and equipment	-	-	-	-	-	-	509,313,642	-	-	509,313,642
Other debit:										
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-	-	291,211,882		291,211,882
Total assets and other debit	<u>\$ 46,532,499</u>	<u>\$ 59,777,346</u>	<u>\$ 8,439,107</u>	<u>\$ 8,778</u>	<u>\$ 411</u>	<u>\$ 3,540,429</u>	<u>\$ 509,313,642</u>	<u>\$ 291,211,882</u>		<u>\$ 918,824,094</u>
LIABILITIES, EQUITY AND OTHER CREDIT										
Liabilities:										
Accounts payable	\$ 4,587,983	\$ 4,956,034	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$	9,544,092
Amounts held for students	-	-	-	-	-	3,540,429	-	-	-	3,540,429
Accrued liabilities	31,904,768	6,834	-	-	-	-	-	-	-	31,911,602
Retainages payable	26,097	2,648,650	-	-	-	-	-	-	-	2,674,747
Deferred revenue-other	670,695	-	-	-	-	-	-	-	-	670,695
Judgments, claims and compensated absences payable	-	-	-	-	-	-	-	10,370,565	-	10,370,565
Retirement plan obligations	-	-	-	-	-	-	-	2,685,217	-	2,685,217
Obligations under capital leases	-	-	-	-	-	-	-	64,780	-	64,780
Bonds and literary loans payable	-	-	-	-	-	-	-	278,091,320	-	278,091,320
Total liabilities	<u>37,189,543</u>	<u>7,611,518</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>3,540,429</u>	<u>-</u>	<u>291,211,882</u>		<u>339,553,447</u>
Equity and other credit:										
Investment in general fixed assets	-	-	-	-	-	-	509,313,642	-	-	509,313,642
Fund balances:										
Reserved for construction	893,492	1,550,664	-	-	-	-	-	-	-	2,444,156
Reserved for inventories	659,986	-	-	-	-	-	-	-	-	659,986
Reserved for cafeteria operations	3,460,207	-	-	-	-	-	-	-	-	3,460,207
Reserved for encumbrances	948,024	50,615,164	-	-	-	-	-	-	-	51,563,188
Reserved for specific programs	91,938	-	-	8,778	336	-	-	-	-	101,052
Reserved for employees' pension benefits	-	-	8,439,107	-	-	-	-	-	-	8,439,107
Total reserved fund balances	6,053,647	52,165,828	8,439,107	8,778	336	-	-	-	-	66,667,696
Unreserved-designated for future expenditures	3,289,309	-	-	-	-	-	-	-	-	3,289,309
Total fund balances	<u>9,342,956</u>	<u>52,165,828</u>	<u>8,439,107</u>	<u>8,778</u>	<u>336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,957,005</u>
Total equity and other credit	<u>9,342,956</u>	<u>52,165,828</u>	<u>8,439,107</u>	<u>8,778</u>	<u>336</u>	<u>-</u>	<u>509,313,642</u>	<u>-</u>	<u>-</u>	<u>579,270,647</u>
Total liabilities, equity and other credit	<u>\$ 46,532,499</u>	<u>\$ 59,777,346</u>	<u>\$ 8,439,107</u>	<u>\$ 8,778</u>	<u>\$ 411</u>	<u>\$ 3,540,429</u>	<u>\$ 509,313,642</u>	<u>\$ 291,211,882</u>		<u>\$ 918,824,094</u>

The accompanying notes are an integral part of the financial statements.